LISTING OF THE CLAIMS:

The following listing of claims will replace all prior versions and listings of claims in the application.

1. (Previously Presented) A computer-implemented method for allocating resource usage costs in a computer system comprising a plurality of system resources, the method comprising:

determining a cost for each of the plurality of system resources;

- determining a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods, wherein each of the plurality of available cost allocation methods defines a different way of dividing one of the determined costs;
- determining resource usage by an organizational unit for each of the plurality of system resources;
- programmatically determining a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources; and
- storing the programmatically determined cost of the resource usage by the organizational unit in a cost allocation database.
- 2. (Original) The method of claim 1,
- wherein each of the plurality of system resources comprises one or more cost elements, and wherein a cost allocation method is determined for each of the one or more cost elements.
- 3. (Original) The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per license cost allocation method.

4. (Original) The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per headcount cost allocation method.

5. (Original) The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per usage time cost allocation method.

6. (Original) The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per active days cost allocation method.

7. (Original) The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per number of activities cost allocation method.

8. (Original) The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per processing time cost allocation method.

9. (Original) The method of claim 1,

wherein the determining resource usage by an organizational unit for each of the plurality of system resources comprises using a performance management system to collect usage data for one or more of the plurality of system resources.

10. (Previously Presented) The method of claim 1, further comprising:

importing employee data from a human resources directory; and

defining the organizational unit as a group of users based on the imported employee data.

11. (Previously Presented) A computer-readable storage medium comprising program instructions for allocating resource usage costs in a computer system comprising a plurality of system resources, wherein the program instructions are computer-executable to implement:

determining a cost for each of the plurality of system resources;

- determining a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods, wherein each of the plurality of available cost allocation methods defines a different way of dividing one of the determined costs;
- determining resource usage by an organizational unit for each of the plurality of system resources; and
- programmatically determining a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.
- 12. (Previously Presented) The computer-readable storage medium of claim

wherein each of the plurality of system resources comprises one or more cost elements, and wherein a cost allocation method is determined for each of the one or more cost elements.

13. (Previously Presented) The computer-readable storage medium of claim 11,

wherein the plurality of available cost allocation methods comprises a per usage time cost allocation method.

14. (Previously Presented) The computer-readable storage medium of claim 11,

wherein the plurality of available cost allocation methods comprises a per processing time cost allocation method.

15. (Previously Presented) The computer-readable storage medium of claim 11,

wherein the determining resource usage by an organizational unit for each of the plurality of system resources comprises using a performance management system to collect usage data for one or more of the plurality of system resources.

16. (Previously Presented) The computer-readable storage medium of claim 11, wherein the program instructions are further computer-executable to implement:

importing employee data from a human resources directory; and

- defining the organizational unit as a group of users based on the imported employee data.
- 17. (Previously Presented) A system for allocating resource usage costs for usage of a plurality of system resources, the system comprising:
 - a usage analysis and cost allocation server;
 - a usage analysis and cost allocation database which is coupled to the usage analysis and cost allocation server;

wherein the usage analysis and cost allocation server is operable to:

determine a cost for each of the plurality of system resources;

- store the cost for each of the plurality of system resources in the usage analysis and cost allocation database;
- determine a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods, wherein each of the plurality of available cost allocation methods defines a different way of dividing one of the determined costs;
- store the cost allocation method for each of the plurality of system resources in the usage analysis and cost allocation database;
- determine resource usage by an organizational unit for each of the plurality of system resources; and
- determine a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.
- 18. (Original) The system of claim 17,
- wherein each of the plurality of system resources comprises one or more cost elements, and wherein a cost allocation method is determined for each of

the one or more cost elements.

19. (Original) The system of claim 17,

wherein the plurality of available cost allocation methods comprises a per usage time cost allocation method.

20. (Original) The system of claim 17,

wherein the plurality of available cost allocation methods comprises a per processing time cost allocation method.

21. (Original) The system of claim 17,

wherein in determining the resource usage by an organizational unit for each of the plurality of system resources, the usage analysis and cost allocation server is operable to use a performance management system to collect usage data for one or more of the plurality of system resources.

22. (Previously Presented) The system of claim 17, wherein usage analysis and cost allocation server is further operable to:

import employee data from a human resources directory; and

define the organizational unit as a group of users based on the imported employee data.

23. (Previously Presented) A system for allocating resource usage costs in a computer system comprising a plurality of system resources, the system comprising:

means for determining a cost for each of the plurality of system resources;

- means for determining a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods, wherein each of the plurality of available cost allocation methods defines a different way of dividing one of the determined costs;
- means for determining resource usage by an organizational unit for each of the plurality of system resources; and
- means for programmatically determining a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.